



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.1005

AMARAVATI, FRIDAY, NOVEMBER 22, 2024

G.682

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 -
TO AMEND G.O.Ms.NO.476, REVENUE (COMMERCIAL TAXES-II) DEPARTMENT,
DATED. 20.09.2018.

[G.O.Ms.No.274, Revenue (Commercial Taxes), 22nd November, 2024.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 1 read with Section 51 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), hereafter in this notification referred to as the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendment in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.476, Revenue (CT-II) Department, dated 20th September, 2018, namely:-

AMENDMENT

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be inserted,-

“(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person”;

- (ii) for the third proviso, the following proviso shall be substituted, namely -

“Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification.”

This notification shall come into force with effect from the 10th day of October, 2024.

PEEYUSH KUMAR,

Principal Secretary to Government (CT) Finance.

Note:-The principal notification issued in G.O.Ms.No.476, Revenue (Commercial Taxes - II) Department, dated 20th September, 2018, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.632, Part.I, dated 20th September, 2018 and was last amended vide notification issued in G.O.Ms.No.79, Revenue (Commercial Taxes - II) Department, dated 31st January, 2019, published in the Extra-ordinary issue of Andhra Pradesh Gazette No.1150, Part.I, dated 2nd February, 2019.

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